

CHAPTER 4

BALANCE SHEET0401 FORMAT FOR THE BALANCE SHEET STATEMENT**Department of Defense****[Reporting Entity]****BALANCE SHEET****For the period ending September 30, XXXX****(\$ in Thousands)**

	<u>FY</u> <u>XXXX</u>	<u>FY</u> <u>XXXX</u>
ASSETS		
1. Entity Assets:		
A. Intragovernmental		
1. Fund Balance With Treasury (Note 2)	\$ xxx,xxx	\$ xxx,xxx
2. Investments, Net (Note 4)	xxx,xxx	xxx,xxx
3. Accounts Receivable, Net (Note 5)	xxx,xxx	xxx,xxx
4. Interest Receivable, Net	xxx,xxx	xxx,xxx
5. Other Assets (Note 6)	xxx,xxx	xxx,xxx
B. Governmental		
1. Investments, Net (Note 4)	xxx,xxx	xxx,xxx
2. Accounts Receivable, Net (Note 5)	xxx,xxx	xxx,xxx
3. Interest Receivable, Net	xxx,xxx	xxx,xxx
4. Credit Program Receivables and Related Foreclosed Property, Net (7)	xxx,xxx	xxx,xxx
5. Other Assets (Note 6)	xxx,xxx	xxx,xxx
C. Cash and Other Monetary Assets (Note 3)	xxx,xxx	xxx,xxx
D. Inventory and Related Property, Net (Note 8)	xxx,xxx	xxx,xxx
E. General Property, Plant and Equipment (Note 9)	xxx,xxx	xxx,xxx
F. Stewardship Assets (National Defense PP&E, etc.)	See Stewardship Statement	
G. Other Assets (Note 6)	xxx,xxx	xxx,xxx
H. War Reserves	<u>xxx,xxx</u>	<u>xxx,xxx</u>
I. Total Entity Assets	<u>\$x,xxx,xxx</u>	<u>\$ x,xxx,xxx</u>
2. Non-Entity Assets:		
A. Intragovernmental		
1. Fund Balance With Treasury (Note 2)	xxx,xxx	xxx,xxx
2. Accounts Receivable, Net (Note 5)	xxx,xxx	xxx,xxx
3. Interest Receivable, Net	xxx,xxx	xxx,xxx
4. Other Assets (Note 6)	xxx,xxx	xxx,xxx
B. Governmental		
1. Accounts Receivable, Net (Note 5)	xxx,xxx	xxx,xxx
2. Interest Receivable	xxx,xxx	xxx,xxx
3. Cash and Other Monetary Assets (Note 3)	xxx,xxx	xxx,xxx
4. Other Assets (Note 6)	<u>xxx,xxx</u>	<u>xxx,xxx</u>
C. Total Non-Entity Assets	<u>\$ xxx,xxx</u>	<u>\$ xxx,xxx</u>
3. Total Assets	<u>\$ x,xxx,xxx</u>	<u>\$ x,xxx,xxx</u>

The accompanying notes are an integral part of these statements.

Figure 4-1

Department of Defense**[Reporting Entity]****BALANCE SHEET****For the period ending September 30, XXXX****(\$ in Thousands)**

	<u>FY</u> <u>XXXX</u>	<u>FY</u> <u>XXXX</u>
LIABILITIES		
4. Liabilities Covered by Budgetary Resources:		
A. Intragovernmental Liabilities:		
1. Accounts Payable	\$ xxx,xxx	\$ xxx,xxx
2. Interest Payable	xxx,xxx	xxx,xxx
3. Debt (Note 10)	xxx,xxx	xxx,xxx
4. Other Intragovernmental Liabilities (Note 11)	xxx,xxx	xxx,xxx
B. Governmental Liabilities:		
1. Accounts Payable	xxx,xxx	xxx,xxx
2. Interest Payable	xxx,xxx	xxx,xxx
3. Liabilities for Loan Guarantees	xxx,xxx	xxx,xxx
4. Lease Liabilities (Note 12)	xxx,xxx	xxx,xxx
5. Pensions, Other Retirement Benefits and Other Post-Employment Benefits (Note 13)	xxx,xxx	xxx,xxx
6. Other Governmental Liabilities (Note 11)	xxx,xxx	xxx,xxx
C. Total Liabilities Covered by Budgetary Resources	\$ <u>x,xxx,xxx</u>	\$ <u>x,xxx,xxx</u>
5. Liabilities Not Covered by Budgetary Resources:		
A. Intragovernmental Liabilities:		
1. Accounts Payable	xxx,xxx	xxx,xxx
2. Debt (Note 9)	xxx,xxx	xxx,xxx
3. Other Intragovernmental Liabilities (Note 11)	xxx,xxx	xxx,xxx
B. Governmental Liabilities:		
1. Accounts Payable	xxx,xxx	xxx,xxx
2. Debt (Note 9)	xxx,xxx	xxx,xxx
3. Lease Liabilities (Note 12)	xxx,xxx	xxx,xxx
4. Pensions, Other Retirement Benefits and Other Post-Employment Benefits (Note 13)	xxx,xxx	xxx,xxx
5. Other Governmental Liabilities (Note 11)	xxx,xxx	xxx,xxx
C. Total Liabilities Not Covered by Budgetary Resources	\$ <u>x,xxx,xxx</u>	\$ <u>x,xxx,xxx</u>
6. Total Liabilities	x,xxx,xxx	x,xxx,xxx
NET POSITION		
7. Unexpended Appropriations (Note 14)	\$xxx,xxx	\$xxx,xxx
8. Cumulative Results of Operations	xxx,xxx	xxx,xxx
9. Total Net Position	\$ <u>x,xxx,xxx</u>	\$ <u>x,xxx,xxx</u>
10. Total Liabilities and Net Position	\$ <u>x,xxx,xxx</u>	\$ <u>x,xxx,xxx</u>

The accompanying notes are an integral part of these statements.

Figure 4-1 (continued)

0402 INSTRUCTIONS FOR THE PREPARATION OF THE BALANCE SHEET

040201. General Instructions for the Preparation of the Balance Sheet. The balance sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity exclusive of items subject to stewardship reporting (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position). The balance sheet presents assets available for use by the reporting entity (entity assets) separately from those managed by the reporting entity but not available for use in its operations (nonentity assets). The balance sheet also separately presents liabilities covered by budgetary resources and liabilities not covered by budgetary resources.

A. The balance sheet displayed on the previous pages illustrates consolidated single column comparative information. The balance sheet statement shall be a consolidated statement. A consolidating balance sheet shall be prepared and presented as supplemental information in the Other Accompanying Information section of the Department of Defense (DoD) Agency-wide financial statements. Other DoD reporting entities preparing financial statements may present similar consolidating information for their primary appropriations or components, e.g., major command/claimants or major lines of business.

B. Reporting entities shall present comparative totals for the entity as a whole to allow the reader to make appropriate comparisons with prior periods. The fiscal year (FY) 1998 Balance Sheet shall report the current year only, comparative year amounts shall be reported for all future consolidated balance sheet statements.

040202. Definition of Terms Used on the Assets Section of the Balance Sheet. Assets are tangible or intangible items owned by the federal government which would have probable economic benefits that can be obtained or controlled by a federal government entity. The assets of federal agencies are classified as entity assets and nonentity assets. Both entity assets and nonentity assets are further divided into two subsections: Intragovernmental and governmental assets. These terms are defined below.

A. Entity Assets. These are assets which the reporting entity has authority to use in its operations. The authority to use funds in an entity's operations means that entity management has the authority to decide how funds are used, or management is legally obligated to use funds to meet entity obligations, e.g., repay loans from Treasury.

B. Non-Entity Assets. These are assets that are held by an entity but are not available to the entity. An example of nonentity assets are income tax receivables, which the Internal Revenue Service collects for the U.S. Government but has no authority to spend.

C. Intragovernmental Assets. These assets arise from transactions among federal entities. These assets are claims of a federal entity against other federal entities.

D. Governmental Assets. These assets arise from transactions of the federal government or an entity of the federal government with nonfederal entities. The term

“non-Federal entities” encompasses domestic and foreign persons and organizations outside the U. S. Government.

E. The nature of the assets described below shall determine within which of the four categories the assets should be classified. As illustrated in the model balance sheet, many of these assets have amounts that fall into more than one category and should be classified accordingly.

040203. Instructions for the Preparation of the Entity Asset Section of the Balance Sheet. These are assets that the reporting entity has authority to use in its operations. The authority to use funds in an entity’s operations means that entity management has the authority to decide how funds are used, or management is legally obligated to use funds to meet entity obligations e.g., repay loans from the U.S. Treasury.

A. Intragovernmental Assets. These assets arise from transactions among federal entities. Federal (intragovernmental) entity assets are claims of a federal entity against other federal entities which, when collected, can be used in the reporting entity’s operations.

1. Fund Balance With Treasury - Line 1.A.1. The aggregate amount of the entity’s accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities. This account includes clearing account balances and the dollar equivalent of foreign currency account balances. Foreign currency account balances reported on the balance sheet shall be translated into U.S. dollars at exchange rates determined by the Treasury and effective at the financial reporting date. A federal entity’s fund balance with the U.S. Treasury also includes balances for direct loan and loan guarantee activities held in the credit reform program, financing and liquidating accounts. To the extent that the reporting entity maintains fund balances in deposit, suspense, and clearing accounts that are not available to finance the entity’s activities, those balances should be reported as nonentity assets. Disclosure should be made in Note 2 to distinguish two categories of funds within the entity’s fund balance with the U.S. Treasury: the obligated balance not yet disbursed and the unobligated balance. Certain unobligated balances may be restricted to future use and are not apportioned for current use. Disclosure should be provided on such restrictions. Federal entities should explain any material discrepancies between fund balance with the U.S. Treasury in their general ledger accounts and the balance in the Treasury’s accounts and explain any discrepancies in Note 2. The fund balances of canceled and closed accounts that have been reopened for the processing of adjustments will not be included in the amount reported on this line but must be disclosed in Note 2.

2. Investments. Net - Line 1.A.2. Investments in federal securities shall be reported separately from investments in nonfederal securities. Investments in federal securities includes nonmarketable par value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other federal entities. Nonfederal securities includes those issued by State and local governments, private corporations, and government-sponsored enterprises. Investments are normally reported at acquisition cost or amortized acquisition cost (less an allowance for losses, if any). The components of investments, including the market value of market-based and marketable Treasury securities,

shall be disclosed. The components of intragovernmental investments including the market value of market-based and marketable Treasury securities shall be disclosed in Note 4.

3. Accounts Receivable, Net - Line 1.A.3. Federal entity claims for payment from other entities. Gross receivables shall be reduced to net realizable value by an allowance for doubtful accounts. Disclose the method(s) of calculating the allowance for doubtful accounts and the dollar amount of the allowance in Note 5. Receivables a federal entity is authorized by law to include in its obligational authority or to offset its expenditures and liabilities are "Entity receivables" and should be reported separately from "Non-entity receivables." Receivables from federal entities are intragovernmental receivables and should be reported separately from receivables from nonfederal entities.

4. Interest Receivable, Net - Line 1.A.4. Interest receivable should be recognized for the amount of interest income earned but not received for an accounting period. No interest shall be recognized as revenue on accounts receivable or investments that are determined to be uncollectible until the interest is actually collected. Accrued interest on uncollectable accounts receivable and an offsetting allowance for uncollectable interest shall be disclosed. Interest receivable related to pre-1992 and post-1991 direct loans and acquired defaulted guaranteed loans shall be reported as a component of credit program receivables and related foreclosed property. The amount of interest receivable which the reporting entity has authority to use in its operations is an entity asset and should be reported separately from interest receivable which the reporting entity cannot use in its operations.

5. Other Assets - Line 1.A.5. Reporting entities should disclose in the notes advances and prepayments and the amount and nature of other major categories of "Other" assets. Advances are cash outlays made by a federal entity to its employees, contractors, grantees or others to cover a part or all of the recipients' anticipated expenses or as advance payments for the costs of goods and services the entity receives. Prepayments are payments made by a federal entity to cover certain periodic expenses before those expenses are incurred. Progress payments on work in process are not to be included in advances and prepayments.

B. Governmental Assets. These assets arise from transactions of the federal government or an entity of the federal government with nonfederal entities. Governmental entity assets are claims of the federal government or an entity within the federal government against nonfederal entities. The term "nonfederal entities" encompasses domestic and foreign persons and organizations outside the U.S. Government. These assets, when collected, can be used in the reporting entity's operations.

1. Investments, Net - Line 1.B.1. This item represents securities issued by state and local governments, private corporations, and government sponsored enterprises, net of premiums, discounts and allowances for losses. Securities are normally reported at acquisition cost or amortized acquisition cost. However, market value should be used when there is: (a) an intent to sell the securities prior to maturity, and (b) a reduction in the value of the securities that is more than temporary. Do not include securities issued by the federal government; these are to be included under intragovernmental items above. The components of governmental investments shall be disclosed in Note 4.

2. Accounts Receivable, Net – Line 1.B.2. This item represents amounts due from nonfederal entities, net of an allowance for estimated uncollectable amounts. Include on this line amounts due from former service members who must refund amounts issued as reenlistment bonuses. Additional information regarding accounts receivable shall be disclosed in Note 5.

3. Interest Receivable, Net – Line 1.B.3. This item represents Interest receivable from nonfederal entities that the reporting entity has authority to use in its operations. No interest should be recognized as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable and an offsetting allowance for uncollectible interest receivable should be disclosed. Interest receivable related to pre- and post-1991 direct loans and acquired defaulted guaranteed loans should be reported as a component of credit program receivables and related foreclosed property.

4. Credit Program Receivables and Related Foreclosed Property, Net - Line 1.B.4. This item represents the net value of assets related to pre-1992 and post-1991 direct loans receivable and acquired defaulted guaranteed loans receivable. Credit program receivables are considered an entity asset if the entity has the authority to determine the use of the funds collected or if the entity is legally obligated to use the funds to meet entity obligations, e. g., loans payable to the U.S. Treasury. Note 7 provides information relating to the components of this item.

5. Other Assets – Line 1.B.5. Include advances and prepayments in this line. This represents the values of all advances and prepayments made to nonfederal entities. Include on this line the value of outstanding civilian and military pay and travel advances. Also, include on this line the value of outstanding progress payments made to contractors under fixed price contracts. The only exception is for progress payments based on the percentage of completion (normally limited to military construction and ship building contracts). The value of outstanding progress payments based on the percentage of completion is to be reported on the Property, Plant and Equipment (PP&E) line and disclosed in the PP&E Note 9. Advances are cash outlays made by a federal entity to cover certain periodic expenses before those expenses are incurred.

C. Cash and Other Monetary Assets – Line 1.C. Cash resources and all other monetary assets available to the entity. Cash consists of: (1) disbursing officer's cash, imprest funds and change funds even though such funds may belong to the U.S. Treasury; (2) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (3) amounts on demand deposit with banks or other financial institutions; (4) activity cash held in change and imprest funds; and (5) foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date. Change funds are primarily held by the Defense Commissary Agency. "Other Monetary Assets" include gold, special drawing rights, and U.S. Reserves in the International Monetary Fund. The amount of Cash and Other Monetary

Assets that the reporting entity holds and is authorized to spend is entity cash. The assets under this category that a federal entity collects and holds on behalf of the U.S. Government or other entities is nonentity cash and other monetary assets. The components of cash and other monetary assets shall be disclosed in Note 3.

D. Inventory and Related Property, Net – Line 1.D. Include inventory, operating materials and supplies, stockpile materials, seized property, forfeited property, and goods held under price support and stabilization programs. Additional information requiring disclosure will be identified in Note 8, as prescribed in Chapter 10 of this volume.

1. Inventory is tangible personal property that is (1) held for sale, including raw materials, (2) in the process of production for sale, (3) to be consumed in the production of goods for sale or in the provision of services for a fee, or (4) to be transferred to entities within the federal government or outside the federal government.

2. Operating materials and supplies are included on this line. Operating materials and supplies consist of tangible personal property to be consumed in normal operations. Include in this category, inventory traditionally held by Depot Maintenance activities that will be consumed in or becomes part of the repair or production of end items, and inventory traditionally held for sale at Supply Management activities.

3. Stockpile materials are strategic and critical materials held pursuant to the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98) of 1979. Within the DoD, management of the Stockpile was assigned to the Defense Logistics Agency (DLA), Defense National Stockpile Center. The DLA reporting entity is the National Defense Stockpile Transaction Fund. Only the DLA is authorized to use this inventory category and accounts. Included are critical materials held as reserves and/or stockpiles. They are not held with the intent of selling in the ordinary course of business.

4. Seized property includes monetary instruments, real property and tangible personal property of others seized by authorized law enforcement agencies as a consequence of various laws and in the actual or constructive possession of a custodial agency. Only seized monetary instruments shall be recognized as seized assets when seized. (A liability also shall be reported in an amount equal to the seized asset value.) Seized property other than monetary instruments and additional information regarding seized property shall be disclosed in Note 8. If the seized monetary assets will not be available to the entity to support its operations, the amounts should be classified as a nonentity asset.

5. Forfeited property consists of: (1) monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; (2) property acquired by the government to satisfy a tax liability; and, (3) unclaimed and abandoned merchandise. Additional information regarding forfeited property shall be disclosed in Note 8. If the forfeited assets will not be available to the entity to support its operations the amounts should be classified as a nonentity asset.

6. Goods held under price support and stabilization programs. These goods are referred to as commodities. Commodities are items of commerce or trade having an exchange value. They are acquired, held, sold, or otherwise disposed of to satisfy or help satisfy economic goals.

E. General Property, Plant, and Equipment, Net – Line 1.E. General PP&E is defined as any PP&E used in providing goods and services.

1. General PP&E has one or more of the following characteristics:

a. It could be used for alternative purposes (e.g., by other federal programs, State or local governments, or nongovernmental entities) but is used to produce goods or services, or to support the mission of the entity, or

b. It is used in a significantly self-sustaining activity which finances its continuing cycle of operations through the collection of revenue (business-type activities), or

c. It is used by entities in activities whose costs can be compared to other entities performing similar activities.

2. For entities operating as business-type activities, all PP&E shall be categorized as general PP&E whether or not it meets the definition of other PP&E categories (e.g., heritage assets). Land and land rights acquired for or in connection with general PP&E shall be included in general PP&E. The costs of software developed by employees of the entity are considered internally-developed software costs. These direct costs should be included in general PP&E or reported separately if (1) the costs are intended primarily to be recovered through user charges and (2) feasibility has been proven. The expense associated with the use of general PP&E is calculated through the systematic and rational allocation of the cost, less its estimated salvage/residual value, over the estimated useful life of the general PP&E. This expense, known as depreciation, shall be recognized on all general PP&E, except land and land rights of unlimited duration.

3. General Property, Plant and Equipment includes the amount of real and personal property, i.e., land, structures and facilities, construction in progress, purchased and self-developed software, equipment and related improvements that has been capitalized, net of accumulated depreciation, if any. Also, this line includes the value of assets acquired by capital leases and leasehold improvements; and property owned by the reporting entity in the hands of the reporting entity or contractors. For example, include in this line the value of real and personnel property used by the Defense Working Capital Fund in its operations but under the jurisdiction of the Military Departments. The elements of property, plant and equipment, as well as information regarding depreciation practices, if any, shall be disclosed in Note 9. Do not include the value of property held but not in use; these assets are to be included in line 1.F., "Other Entity Assets."

4. National Defense PP&E, heritage assets, and stewardship land are categories of PP&E which are not reported on the balance sheet. Multi-use heritage assets are heritage assets used in general government operations (e.g., buildings such as the Library of Congress).

F. Other Assets – Line 1.G. Include on this line those entity assets that are not classified as intragovernmental or governmental and are not included on the lines above. Also included in this line are assets held, but not in use. If the components of other entity assets are material disclose in Note 6.

G. War Reserves – Line 1.H. Report on this line the value of items, other than National Defense PP&E, held for future use in case of conflict or other emergent need, that have been purchased with appropriated funds and are not held for sale. The reporting of items held for future use in case of conflict and not held for sale, is not clearly addressed in the SFFASs. For example, munitions could be reported as operating materials and supplies, as general property, plant and equipment (PP&E), or as National Defense PP&E. Until the SFFASs are clarified, items, other than National Defense PP&E, held for future use, in case of conflict or other emergent need, will be reported on the Balance Sheet as War Reserves.

H. Total Entity Assets – Line 1.I. The sum of lines 1.A.1. through 1.H.

040204. Instructions for the Preparation of the Non-Entity Asset Section of the Balance Sheet. These are assets that are held by an entity but are not available to the entity.

A. Intergovernmental. Intragovernmental nonentity assets are claims of a federal entity against other federal entities. These are amounts which, when collected cannot be spent by the reporting entity.

1. Fund Balance with Treasury – Line 2.A.1. To the extent that the reporting entity maintains balances in deposit, suspense, and clearing accounts, that are not available to finance the entity's activities, those balances should be reported on line 2.A.1. as nonentity assets.

2. Accounts Receivable, Net – Line 2.A.2. This item represents amounts due from other federal entities, net of an allowance for estimated uncollectible amounts. Include on this line any amounts of accounts receivable that were established under accounts that are now cancelled. Additional information regarding accounts receivable shall be disclosed in Note 5.

3. Interest Receivable – Line 2.A.3. This item represents interest receivable from other federal entities which, when collected, cannot be used in the reporting entity's operations.

4. Other Assets – Line 2.A.4. Include on this line those nonentity intragovernmental assets not included on above lines. The components shall be disclosed in Note 6.

B. Governmental. Governmental nonentity assets are claims of the federal government or an entity within the federal government against nonfederal entities. The term “nonfederal entities” encompasses domestic and foreign persons and organizations outside the U.S. Government. These are amounts which, when collected, cannot be spent by the reporting entity.

1. Accounts Receivable, Net – Line 2.B.1. This item represents amounts due from nonfederal entities, net of an allowance for estimated uncollectible amounts. Additional information regarding accounts receivable shall be disclosed in Note 5. Include on this line any amounts of accounts receivable that were established under accounts that are now cancelled.

2. Interest Receivable, Net – Line 2.B.2. This item represents interest receivable from nonfederal entities which, when collected, cannot be used by the reporting entity in its operations. No interest should be recognized as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable and an offsetting allowance for uncollectible interest receivable should be disclosed. Interest receivable related to pre- and post-1991 direct loans and acquired defaulted guaranteed loans should be reported as a component of credit program receivables and related foreclosed property. See Note 7.

3. Cash and Other Monetary Assets – Line 2.B.3. The total of all cash resources and all other monetary assets. Cash consists of: (1) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (2) amounts on demand deposit with banks or other financial institutions; and (3) foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date. “Other Monetary Assets” include gold, special drawing rights, and U.S. Reserves in the International Monetary Fund. The amount of Cash and Other Monetary Assets that the reporting entity holds and is authorized to spend is entity cash. The assets under this category that a Federal entity collects and holds on behalf of the U.S. Government or other entities is nonentity cash and other monetary assets. The components of Cash and Other Monetary Assets shall be disclosed in Note 3.

4. Other Assets – Line 2.B.4. Include on this line those Other Non-Entity Assets that are not classified as intragovernmental or governmental and are not included on the lines above. If the components of Other Non-Entity Assets are material disclose them following Note 6. Include the values of all advances and prepayments made to nonfederal entities. Include on this line the value of outstanding civilian and military pay and travel advances. Also, include on this line the value of outstanding progress payments made to contractors under fixed price contracts. The only exception is for progress payments based on the percentage of completion (normally limited to military construction and ship building contracts). The value of outstanding progress payments based on the percentage of completion is to be reported as Property, Plant and Equipment, and disclosed in Note 9.

C. Total Non-Entity Assets – Line 2.C. Sum of lines 2.A.1. through 2.B.4.

D. Total Assets – Line 3. Sum of lines 1.H. and 2.C.

040205. General Instructions for the Preparation of the Liabilities Section of the Balance Sheet.

A. A liability is a probable future outflow or other sacrifice of resources as a result of past transactions or events. Financial statements shall recognize probable and measurable future outflows or other sacrifices of resources arising from (1) past exchange transactions, (2) government-related events, (3) government-acknowledged events, or (4) nonexchange transactions that, according to current law and applicable policy, are unpaid amounts due as of the reporting date.

B. Liabilities. Liabilities are to be recognized when they are incurred regardless of whether they are covered by available budgetary resources. This includes liabilities related to appropriations canceled under “M” account legislation. Budgetary resources include: (1) new budget authority; (2) offsetting collections credited to an appropriation or fund account; (3) recoveries of unexpired budget authority through downward adjustments of prior year obligations; and (4) unobligated balances of such resources at the beginning of the year or transferred in during the year.

1. Liabilities of federal agencies are classified as liabilities covered or not covered by budgetary resources. These are both further divided into two subsections: intragovernmental and governmental liabilities. These terms are defined below.

2. Liabilities Covered by Budgetary Resources. Liabilities incurred which are covered by available budgetary resources as of the reporting date. Budgetary resources encompass not only new budget authority but also other resources available to cover liabilities for specified purposes in a given year. Available budgetary resources include: (1) new budget authority, (2) spending authority from offsetting collections (credited to an appropriation or fund account), (3) recoveries of unexpired budget authority through downward adjustments of prior year obligations, and (4) unobligated balances of budgetary resources at the beginning of the year or net transfers of prior year balances during the year.

3. Liabilities Not Covered by Budgetary Resources. This category is for liabilities that are not considered to be covered by budgetary resources, as provided in the previous paragraph.

4. Intragovernmental Liabilities. These liabilities are claims against the entity by other federal entities.

5. Governmental Liabilities. These liabilities are claims against the entity by non-Federal entities.

6. The nature of the liabilities described below shall determine within which of the four categories the liabilities should be classified. As illustrated in the model balance sheet, many of these liabilities have amounts that fall into more than one category and should be classified accordingly.

C. Other Liabilities. This item covers liabilities that are not recognized in specific categories. This includes (but is not limited to): advances and prepayments for goods to be delivered or services to be performed, deposit fund amounts held in escrow, liabilities related to ongoing continuous expenses such as employees' salary and benefits, accrued entitlement benefits, and accrued employee annual leave. Also included are amounts payable by the federal entity for benefits, goods or services provided under the terms of a program, as of the federal entity's reporting date, whether or not such amounts have been reported to the federal entity (e.g., estimated payments due to health providers for services that have been rendered and that will be financed by the federal entity but have not yet been reported to the federal entity). This item also covers estimated losses for claims or other contingencies if (1) a past event or exchange transaction has occurred (e.g., a federal entity has breached a contract with a nonfederal entity) as of the date of the statements, (2) a future outflow or other sacrifice of resources is probable, and (3) the future outflow or sacrifice of resources is measurable (i.e., the amount can be reasonably estimated).

D. Environmental Cleanup Costs. Criteria for recognizing a contingent liability and shall be applied to determine if cleanup costs should be recognized as liabilities and/or disclosed in the notes.

040206. Instructions for the Preparation of the Liabilities Covered by Budgetary Resources Section of the Balance Sheet. Liabilities Covered by Budgetary Resources Line 4. Liabilities incurred which will be covered by available budgetary resources. Available budgetary resources encompass not only new budget authority, but also other resources available to cover liabilities for specified purposes in a given year.

A. Intragovernmental Liabilities. These liabilities arise from transactions among federal entities. Intragovernmental liabilities are claims against the entity by other federal entities.

1. Accounts Payable – Line 4.A.1. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities. Include on this line any amounts of accounts payable that were established under accounts that are now cancelled and are expected to be paid during the fiscal year immediately following the reporting period.

2. Interest Payable – Line 4.A.2. This item represents the amount of interest expense incurred but unpaid on debts to other federal entities.

3. Debt – Line 4.A.3. This item represents the amounts of borrowings from the U.S. Treasury, the Federal Financing Bank, or other federal agencies. The elements of debt shall be disclosed in Note 10.

4 Other Intragovernmental Liabilities – Line 4.A.4. This item represents other liabilities that are not recognized in specific categories. Include on this line the total amount due the federal entities for other liabilities covered by budgetary authority that are not included on other lines above. This includes: advances and prepayments received from other federal entities for goods to be delivered or services to be performed and deposit fund amounts held in escrow. Note 11 should be used to separately report the current portion of other intragovernmental liabilities. Current liabilities represent amounts owed by a federal entity which need to be paid within the fiscal year following the reporting date. Further disclosure may be appropriate for separate categories within other intragovernmental liabilities and other current intragovernmental liabilities if the amounts are material. Include liability to Treasury for Disbursing Officer cash accountability on this line.

B. Governmental Liabilities – Line 4.B. These liabilities arise from transactions of an entity of the federal government with nonfederal entities. Governmental liabilities are claims against the entity by nonfederal entities.

1. Accounts Payable – Line 4.B.1. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to nonfederal entities. Include on this line any amounts of accounts payable that were established under accounts that are now cancelled and are expected to be paid during the fiscal year immediately following the reporting period.

2. Interest Payable – Line 4.B.2. This item represents the amount of interest expense incurred but unpaid on debt owed to nonfederal entities.

3. Liabilities for Loan Guarantees – Line 4.B.3. This item represents the present value of the estimated cash flows to be paid as a result of post-1991 loan guarantees. For pre-1992 loan guarantees, report the amount of known and estimated losses.

4. Lease Liabilities – Line 4.B.4. This item represents the portion of the liability for capital leases which is covered by budgetary authority. (Capital leases entered into prior to FY 1992 and lease purchases prior to FY 1991 were funded on a fiscal year basis; capital leases and lease purchases entered into during FY 1992 and thereafter must be fully funded in the first year of the lease, see Appendix B of OMB Circular A-11.) The components of and other information about the capital lease liability shall be disclosed in Note 12.

5. Pensions, Other Retirement Benefits and Other Post-Employment Benefits – Line 4.B.5. Entities that are responsible for the administration for pensions, other retirement benefits, and other post-employment benefits should calculate and report these liabilities and related expenses. This line is applicable in DoD to the Military Retirement Trust Fund and retired military health benefits. The portion of the liabilities covered by budgetary resources, i.e., the amount for which assets are available to pay benefits, shall be reported on line 4.B.5. Note 13 shall disclose the liabilities and assumptions used to the compute actuarial liabilities.

6. Other Governmental Liabilities – Line 4.B.6. This item represents other liabilities that are not recognized in specific categories. Include in this line the total amount due the public for other liabilities covered by budgetary authority that are not included on other lines above. This includes: accrued entitlement benefits, advances and prepayments received from other nonfederal entities for goods to be delivered or services to be performed, deposit fund amounts held in escrow, estimated losses for commitments and contingencies if (a) information available before the statements are issued indicates an asset probably has been impaired or a liability incurred as of the date of the statements and (b) the amount can be reasonably estimated as a specific amount or range of amounts.

a. Accrued entitlements includes: (1) salaries and wages which represents the estimated liability for salaries and wages of civilian personnel that have been earned, but are unpaid, and the estimated military personnel funded compensation earned, but unpaid, as of the end of the current accounting month, (2) annual accrued leave which represents the funded accrued leave for civilians and military personnel that has been earned and are expected to be paid in the future, and (3) severance pay and separation allowance which represents the funded severance pay and separation allowances for civilians and military personnel that has been earned and are expected to be paid in the future.

b. Examples of commitments and contingencies for which the estimated losses, if funded, would be reported on this line are: (1) indemnity agreements i.e., reimbursements due to licensees or contractors for losses incurred in support of government activities, (2) adjudicated claims i.e., claims against the government that are in the process of judicial proceedings, and (3) commitments to international institutions i.e., payments due to international financial institutions.

c. Note 11 should be used to separately report the current portion of other governmental liabilities. Further disclosure may be appropriate for separate categories within other governmental liabilities and other current governmental liabilities if the amounts are material.

d. Cleanup costs--costs of removing, containing, and/or disposing of (1) hazardous waste from property or (2) material and/or property that consists of hazardous waste at permanent or temporary closure or shutdown of associated PP&E.

C. Total Liabilities Covered by Budgetary Resources – Line 4.C. Sum of line items 4.A. and 4.B.

040207. Instructions for the Preparation of the Liabilities Not Covered by Budgetary Resources Reported on the Balance Sheet. Liabilities incurred which are not covered by available budgetary resources. These include liabilities resulting from the receipt of goods or services in the current or prior periods, or the occurrence of eligible events in the current or prior periods, for which revenues or other sources of funds necessary to pay the liabilities have not been made available through congressional appropriations or current earnings of the reporting entity. Notwithstanding an expectation that the appropriations will be made, whether they in fact will be made is completely at the discretion of the Congress.

A. Intragovernmental Liabilities. These liabilities arise from transactions among federal entities. Intragovernmental liabilities are claims against the entity by other federal entities.

1. Accounts Payable – Line 5.A.1. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities. These amounts are not covered by available appropriations. Include on this line any amounts of accounts payable that were established under accounts that are now cancelled and are not expected to be paid during the fiscal year immediately following the reporting period.

2. Debt – Line 5.A.2. This line is used to report debt issued to other federal agencies under general or special financing authority. The components of debt shall be disclosed in Note 10.

3. Other Intragovernmental Liabilities – Line 5.A.3. This item represents other liabilities that are not recognized in specific categories. Include in this line the total amount due federal agencies for other liabilities not covered by budgetary authority that are not included on other lines above. This also includes: canceled appropriations required under Public Law 101-510, “National Defense Authorization Act for Fiscal Year 1991.” Note 11 should be used to separately report the current portion of other intragovernmental liabilities. Current liabilities represent amounts owed by a federal entity which need to be paid within the fiscal year following the reporting date. Further disclosure may be appropriate for separate categories within other intragovernmental liabilities and other current intragovernmental liabilities if the amounts are material.

B. Governmental Liabilities. These liabilities arise from transactions of an entity of the federal government with nonfederal entities. Governmental liabilities are claims against the entity by nonfederal entities.

1. Accounts Payable – Line 5.B.1. The amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to nonfederal entities. These amounts due are not covered by available budgetary resources. Include on this line any amounts of accounts payable that were established under accounts that are now cancelled and are not expected to be paid during the fiscal year immediately following the reporting period.

2. Debt – Line 5.B.2. This line is used to report debt issued to the public under general or special financing authority (e.g., Treasury bills, notes, bonds and Federal Housing Administration debentures). The elements of debt shall be disclosed in Note 10.

3. Lease Liabilities – Line 5.B.3. The portion of the liability for capital leases for which budgetary resources may be provided over the future years of the lease. This principally applies to capital leases entered into before FY 1992, and lease purchases prior to FY 1991. (Capital leases entered into prior to FY 1992 and lease purchases prior to FY 1991

were funded on a fiscal year basis; capital leases and lease purchases entered into during FY 1992 and thereafter must be fully funded in the first year of the lease, see Appendix B of OMB Circular A-11.) The elements of, and other information about, the capital lease liability shall be disclosed in Note 12.

4. Pensions, Other Retirement Benefits and Other Post-Employment Benefits – Line 5.B.4. This line is used to report the estimated present value projected for agency administered pension, health insurance and similar plan costs requiring actuarial determinations of the projected plan benefits (less net assets, if any) based on (a) service to date, (b) occurrences to date, and/or (c) amounts earned or accrued to date. Other Retirement Benefits (ORB) liabilities for post employment health and life insurance benefits must also be recognized. The health care ORB projection for military retirees will be reported on Other Defense Agency statement of financial position. The major assumptions used to derive the present value calculations for the actuarial liabilities not covered by budgetary resources (including the related net assets, if any) shall be disclosed in Note 13. Disclose the liabilities, assumptions used, and the components of expense for the period for pensions, other retirement benefits, and other postemployment benefits. Entities that are responsible for the administration for pensions, other retirement benefits, and other post-employment benefits should calculate and report these liabilities and related expenses. This line is applicable in DoD to the Military Retirement Trust Fund and retired military health benefits. The portion of the liabilities not covered by budgetary resources shall be reported on line 5.B.5. Note 13 shall disclose the major assumptions used to derive the present value calculations for the actuarial liabilities.

5. Other Governmental Liabilities – Line 5.B.5. This item represents other liabilities that are not recognized in specific categories. Include in this line the total amount due the public for other liabilities not covered by budgetary authority that are not included on other lines above. However, if the balances for specific liabilities not included on other lines above are material, they should be separately reported and designated by name. Examples of liabilities that could be reported on this line include: canceled appropriations required under Public Law 101-510, “National Defense Authorization Act for Fiscal Year 1991;” the amount of employee accrued annual leave, i.e., earned but not used, that would be funded and paid from future years’ appropriations; environmental cleanup costs; estimated losses for commitments and contingencies if (a) information available before the statements are issued indicates an asset probably has been impaired or a liability incurred as of the date of the statements and (b) the amount reasonably can be estimated as a specific amount or range of amounts. Examples of commitments and contingencies for which the estimated losses would be reported on this line are: (1) insurance payments due for losses resulting from bank failures, crop failures, floods, expropriations, loss of life, and similar unplanned events, (2) indemnity agreements, i.e., reimbursements due to licensees or contractors for losses incurred in support of government activities; (3) adjudicated claims, i.e., claims against the Government that are in the process of judicial proceedings. Note 11 should be used to separately report the current portion of other governmental liabilities. Further disclosure may be appropriate for separate categories within other intragovernmental liabilities and other current intragovernmental liabilities if the amounts are material. The following represent examples of the types of liabilities included in this line:

a. Accrued Payroll and Benefits. This item represents the unfunded payroll and benefits, accrued unfunded annual leave for civilian and military personnel and unfunded severance pay and separation allowances.

b. Salaries and Wages. Represents the estimated liability for salaries and wages of civilian personnel that have been earned, but are unpaid, and the estimated military personnel unfunded compensation earned, but unpaid, as of the end of the current accounting month.

c. Annual Accrued Leave. Represents the unfunded accrued leave for civilians and military personnel that has been earned and are expected to be paid in the future.

d. Severance Pay and Separation Allowance. Represents the unfunded severance pay and separation allowances for civilians and military personnel that has been earned and are expected to be paid in the future.

e. Commitments to International Institutions. Represents the unfunded payments due to international financial institutions.

C. Total Liabilities Not Covered by Budgetary Resources – Line 5.C. Sum of line items 5.A. and 5.B.

D. Total Liabilities – Line 6. Sum of lines 4.C. and 5.C., above.

040208. Instructions for the Preparation of the Net Position Section of the Balance Sheet. The components of net position are classified as follows:

A. Unexpended Appropriations – Line 7. This amount includes the portion of the entity's appropriations represented by undelivered orders and unobligated balances. The amounts of undelivered orders, unobligated balances available, and unobligated balances unavailable shall be disclosed in Note 14.

B. Cumulative Results of Operations – Line 8. The net results of operations since inception plus the cumulative amount of prior period adjustments. Beginning in FY 1998, this will include the cumulative amount of donations and transfers of assets in and out without reimbursement. In addition, there will no longer be a segregation of cumulative amounts related to investments in capitalized assets, such as PP&E, or pre-credit reform loans, or a separate negative amount shown for future funding requirements. These amounts shall be included in cumulative results of operations. Disclose the balances of invested capital, future funding requirements, cumulative results of operations, and other components in Note 14.

C. Total Net Position – Line 9. Sum of lines 7. and 8.

D. Total Liabilities and Net Position – Line 10. Sum of lines 6 and 9, above.

E. An analysis of the elements of net position by fund account balance (i.e., revolving funds, trust funds, and appropriated funds) shall be disclosed in Note 14.

0403 GENERAL LEDGER CROSSWALK FOR THE BALANCE SHEET.

040301 Table 4-1, below, provides the U. S. Government Standard General Ledger (USGSGL) crosswalk for each report line. The following provides an explanation of the information included in the columns of the crosswalk:

- A. Column (1) represents the line number on the balance sheet statement,
- B. Column (2) identifies the title of the line number on the balance sheet,
- C. Column (3) reflects the USGSGL account numbers included on each line of the balance sheet,
- D. Column (4) identifies the title of the general ledger account,
- E. Column (5) uses the Treasury Foreign Military Sales (FMS) coding to identify entity assets and liabilities (E = Entity, O = Non-entity)
- F. Column (6) uses the Treasury FMS coding to identify the breakout of account by “Governmental” (G) account amounts and is the same as the terminology “Intergovernmental” used in financial statement reporting or “Non-Governmental” (N) account amounts and is the same as the terminology “Governmental” used in financial statement reporting,
- G. Column (7) uses the Treasury FMS coding to identify the breakout of funded or unfunded accounts (F = Funded, U = Unfunded),
- H. Column (8) is used to identify additional requirements for breakout of accounts to the line and for Federal Agencies’ Centralized Trial Balance System reporting and reconciliation requirements, i.e., eliminating entries.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title:	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
	ASSETS						
1	Entity Assets						
1.A.	Intragovernmental						
1.A.1.	Fund Balance With Treasury	1010	Fund Balance with Treasury	E	G		

Table 4-1

(1) Line No.	(2) Balance Sheet Line Title	(3) Account No.	(4) Account Title:	(5) Ent./ Non.	(6) Gov./ Ngov.	(7) Fund./ Ufnd.	(8) Additional Detail Required
1.A.2.	Investments, Net	1610 1611 1690	Securities (At Par) Securities – Unamortized Premium or Discount Other Investments	E E E	G G G		
1.A.3.	Accounts Receivable, Net	1310 1319 1330	Accounts Receivable Allowance for Loss on Accounts Receivable Receivable for Allocation Transfers	E E E	G G G		Elimination breakout table 4-2
1.A.4.	Interest Receivable, Net	1340 1349	Interest Receivable Allowance for Loss on Interest Receivable	E E	G G		
1.A.5.	Other Assets	1410 1450 1920 1921 1922 1990	Advances to Others Prepayments Unrequisitioned Authorized Appropriations Receivable from Appropriations Borrowings Receivable from Treasury Other Assets	E E E E E E	G G G G G G		
1.B.	Governmental						
1.B.1.	Investments, Net	1610 1611 1690	Securities (At Par) Securities – Unamortized Premium or Discount Other Investments	E E E	N N N		
1.B.2.	Accounts Receivable, Net	1310 1319	Accounts Receivable Allowance for Loss on Accounts Receivable	E E	N N		

Table 4-1 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title:	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
1.B.3.	Interest Receivable, Net	1340 1349	Interest Receivable Allowance for Loss on Interest Receivable	E E	N N		Other than loans Other than loans
1.B.4.	Credit Program Receivables and Related Foreclosed Property, Net	1340 1349 1350 1359 1399 1551 1559	Interest Receivable Allowance for Loss on Interest Receivable Loans Receivable Allowance for Loss on Loans Receivable Allowance for Subsidy Foreclosed Property Foreclosed Property - Allowance	E E E E E E E	N N N N N N N		Related to loans Related to loans
1.B.5	Other Assets	1410 1450 1920 1921 1922 1990	Advances to Others Prepayments Unrequisitioned Authorized Appropriations Receivable from Appropriations Borrowings Receivable from Treasury Other Assets	E E E E E E	N N N N N N		
1.C.	Cash and Other Monetary Assets	1110 1120 1190 1195 1200	Undeposited Collections Imprest Funds Other Cash Other Monetary Assets Foreign Currency	E E E E E	N N N N N		

Table 4-1 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title:	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
1.D.	Inventory and Related Property, Net	1511	Operating Materials and Supplies Held for Use	E	N		
		1512	Operating Materials and Supplies Held in Reserve for Future Use	E	N		
		1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E	N		
		1521	Inventory Held for Sale	E	N		
		1522	Inventory Held in Reserve for Future Sale	E	N		
		1523	Inventory Held for Repair	E	N		
		1524	Inventory - Excess, Obsolete and Unserviceable	E	N		
		1529	Inventory - Allowance	E	N		
		1541	Forfeited Property Held for Sale	E	N		
		1542	Forfeited Property Held for Donation or Use	E	N		
		1549	Forfeited Property - Allowance	E	N		
		1561	Commodities Held Under Price Support and Stabilization Support Programs	E	N		
		1569	Commodities - Allowance	E	N		
		1571	Stockpile Materials Held in Reserve	E	N		
		1572	Stockpile Materials Held for Sale	E	N		
		1591	Other Related Property	E	N		
		1599	Other Related Property - Allowance	E	N		

Table 4-1 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title:	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
1.E	General Property, Plant and Equipment, Net	1711	Land and Land Rights	E	N		
		1712	Improvements to Land	E	N		
		1719	Accumulated Depreciation on Improvements to Land	E	N		
		1720	Construction in Progress	E	N		
		1730	Buildings, Improvements, and Renovations	E	N		
		1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	N		
		1740	Other Structures and Facilities	E	N		
		1749	Accumulated Depreciation on Other Structures and Facilities	E	N		
		1750	Equipment	E	N		
		1759	Accumulated Depreciation on Equipment	E	N		
		1810	Assets Under Capital Lease	E	N		
		1819	Accumulated Depreciation on Assets Under Capital Lease	E	N		
		1820	Leasehold Improvements	E	N		
		1829	Accumulated Amortization on Leasehold Improvements	E	N		
		1830	Information Technology Software	E	N		
		1839	Accumulated Amortization on Information Technology Software	E	N		
		1890	Other General Property, Plant, and Equipment	E	N		

Table 4-1 (Cont.)

(1) Line No.	(2) Balance Sheet Line Title	(3) Account No.	(4) Account Title:	(5) Ent./ Non.	(6) Gov./ Ngov.	(7) Fund./ Ufnd.	(8) Additional Detail Required
1.F.	Other Assets	1840 1849 1990	Other Natural Resources Allowance for Depletion Other Assets	E E E	N N N		
1.G.	War Reserves	*	*To be provided at a later date.	E	N		
1.H.	Total Entity Assets		Calculation (1.A.1. through 1.G.)				
2	Non-Entity Assets						
2.A.	Intragovernmental						
2.A.1.	Fund Balance with Treasury	1010	Fund Balance with Treasury	O	G		
2.A.2.	Accounts Receivable, Net	1310 1319	Accounts Receivable Allowance for Loss on Accounts Receivable	O O	G G		
2.A.3.	Interest Receivable, Net	1340 1349	Interest Receivable Allowance for Loss on Interest Receivable	O O	G G		
2.A.4.	Other Assets	1410 1450 1990	Advances to Others Prepayments Other Assets	O O O	G G G		
2.B.	Governmental						
2.B.1.	Accounts Receivable, Net	1310 1319	Accounts Receivable Allowance for Loss on Accounts Receivable	O O	N N		
2.B.2.	Interest Receivable	1340 1349	Interest Receivable Allowance for Loss on Interest Receivable	O O	N N		

Table 4-1 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title:	Ent./ Non.	Gov./ Ngov.	Fund./ Ufnd.	Additional Detail Required
2.B.3.	Cash and Other Monetary Assets	1110	Undeposited Collections	O	N		
		1120	Imprest Funds	O	N		
		1190	Other Cash	O	N		
		1195	Other Monetary Assets	O	N		
		1200	Foreign Currency	O	N		
		1530	Seized Property – Monetary Instruments	O	N		
2.B.4.	Other Assets	1410	Advances to Others	O	N		
		1450	Prepayments	O	N		
		1990	Other Assets	O	N		
2.C.	Total Non-Entity Assets		Calculation (2.A.1. through 2.B.4.)				
3	Total Assets		Calculation (1.H. plus 2.C.)				
	LIABILITIES						
4	Liabilities Covered by Budgetary Resources						
4.A.	Intragovernmental Liabilities						
4.A.1.	Accounts Payable	2110	Accounts Payable		G	F	Elimination breakout table 4-2
		2120	Disbursements in Transit		G	F	
		2130	Contract Holdbacks		G	F	
		2150	Liability for Allocation Transfers		G	F	
		2190	Other Accrued Liabilities		G	F	
4.A.2.	Interest Payable	2140	Accrued Interest Payable		G	F	
4.A.3.	Debt	2510	Principal Payable to Treasury		G	F	
		2520	Borrowing from Federal Financing Bank		G	F	
		2540	Participation Certificates		G	F	
		2590	Other Debt		G	F	

Table 4-1 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title:	Ent./ Non.	Gov./ Ngov.	Fund./ Ufnd.	Additional Detail Required
4.A.4.	Other Intragovernmental Liabilities	2310 2320 2400 2920	Advances from Others Deferred Credits Liability for Deposit Funds and Suspense Accounts Contingent Liabilities		G G G G	F F F F	
4.A.4.	Other Intragovernmental Liabilities	2930 2950 2970 2990 2995	Liability for Borrowings to be Received Liability for Subsidy Related to Undisbursed Loans Resources Payable to Treasury Other Liabilities Accrued Cleanup Cost		G G G G G	F F F F F	
4.B.	Governmental Liabilities						
4.B.1.	Accounts Payable	2110 2120 2130 2190	Accounts Payable Disbursements in Transit Contract Holdbacks Other Accrued Liabilities		N N N N	F F F F	
4.B.2.	Interest Payable	2140	Accrued Interest Payable		N	F	
4.B.3.	Liabilities for Loan Guarantees	2180	Loan Guarantee Liability		N	F	
4.B.4.	Lease Liabilities	2940	Capital Lease Liability		N	F	
4.B.5.	Pension, Other Retirement Benefits, and Other Post-Employment Benefits	2610 2690	Retirement Plans Other Actuarial Liabilities		N N	F F	

Table 4-1 (Cont.)

4.B.6.	Other Governmental Liabilities	2210	Accrued Funded Payroll and Benefits		N	F	
		2310	Advances from Others		N	F	
		2320	Deferred Credits		N	F	
		2400	Liability for Deposit Funds and Suspense Accounts		N	F	
		2620	Insurance Plans		N	F	
		2920	Contingent Liabilities		N	F	
		2990	Other Liabilities		N	F	
		2995	Accrued Cleanup Cost		N	F	
4.C.	Total Liabilities Covered by Budgetary Resources		Calculation (4.A.1. through 4.B.6.)				
5	Liabilities Not Covered by Budgetary Resources						
5.A.	Intragovernmental Liabilities						
5.A.1.	Accounts Payable	2110	Accounts Payable		G	U	
		2120	Disbursements in Transit		G	U	
		2130	Contract Holdbacks		G	U	
		2190	Other Accrued Liabilities		G	U	
5.A.2.	Debt	2510	Principal Payable to Treasury		G	U	
		2520	Borrowing from Federal Financing Bank		G	U	
		2540	Participation Certificates		G	U	
		2590	Other Debt		G	U	
5.A.3.	Other Intragovernmental Liabilities	2320	Deferred Credits		G	U	
		2690	Other Actuarial Liabilities		G	U	
		2920	Contingent Liabilities		G	U	
		2930	Liability for Borrowings to be Received		G	U	
		2960	Accounts Payable Canceled		G	U	
		2980	Custodial Liability		G	U	
		2990	Other Liabilities		G	U	
		2995	Accrued Cleanup Cost		G	U	

Table 4-1 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title:	Ent./ Non.	Gov./ Ngov.	Fund. /Ufnd.	Additional Detail Required
5.B.	Governmental Liabilities						
5.B.1.	Accounts Payable	2110	Accounts Payable		N	U	
		2120	Disbursements in Transit		N	U	
		2130	Contract Holdbacks		N	U	
		2190	Other Accrued Liabilities		N	U	
5.B.2.	Debt	2530	Securities Issued by Federal Agencies under General and Special Financing Authority, Net		N	U	
		2540	Participation Certificates		N	U	
		2590	Other Debt		N	U	
5.B.3.	Lease Liabilities	2940	Capital Lease Liability		N	U	
5.B.4.	Pension, Other Retirement Benefits, and Other Post-Employment Benefits	2610	Retirement Plans		N	U	
		2690	Other Actuarial Liabilities		N	U	
5.B.5.	Other Government Liabilities	2220	Accrued Unfunded Liabilities		N	U	
		2320	Deferred Credits		N	U	
		2620	Insurance Plans		N	U	
		2910	Prior Liens Outstanding on Acquired Collateral		N	U	
		2920	Contingent Liabilities		N	U	
		2960	Accounts Payable Canceled		N	U	
		2990	Other Liabilities		N	U	
		2995	Accrued Cleanup Cost		N	U	
5.C.	Total Liabilities Not Covered by Budgetary Resources		Calculation (5.A.1. through 5.B.5.)				

Table 4-1 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance Sheet Line Title	Account No.	Account Title:	Ent./ Non.	Gov./ Ngov.	Fund./Ufnd.	Additional Detail Required
6	Total Liabilities		Calculation (4.C. plus 5.C.)				
	NET POSITION						
7	Unexpended Appropriations	3100 3105	Unexpended Appropriations Appropriated Capital Funding Canceled Payables				
8	Cumulative Results of Operations	3310	Cumulative Results of Operations				
9	Total Net Position		Calculation (7. plus 8.)				
10	Total Liabilities and Net Position		Calculation (6. plus 9.)				

Table 4-1 (Cont.)

040302

DoD Eliminating Entries Breakout Codes

DoD and Federal Agencies	Treasury Index Elimination Code	Sub-organization or Appropriation Elimination Code	Working Capital Fund Business Activity Breakout	Working Capital Fund Business Activity Breakout Code
Part A: Required Intra-DoD Eliminations				
Department of Defense				
Department of the Navy	17			
Department of the Army	21			
Department of the Air Force	57			
U.S. Army Corps of Engineers (Civil Works)	96			
Office of the Secretary of Defense/Defense Agencies	97			
All Other T.I. 97 General Fund		97-XXXX		
Military Retirement Trust Fund		97-8097		
DoD Working Capital Funds				
Army Working Capital Fund (WCF)		97-4930.01		
			Depot Maintenance	AA
			Supply Management	AC
			Information Services	AF
Department of the Navy WCF		97-4930.02		
			Depot Maintenance-Shipyards	NA1
			Depot Maintenance-Aviation	NA2
			Depot Maintenance-Ordnance	NA3
			Distribution Depots	NB
			Supply Management	NC1
			Transportation	ND
			Base Support	NE
			Information Services	NF
			Research & Development	NH
			Depot Maintenance-Other	NA4
			Supply Management Marine Corps	NC2

Table 4-2

DoD and Federal Agencies	Treasury Index Elimination Code	Sub-organization or Appropriation Elimination Code	Working Capital Fund Business Activity Breakout	Working Capital Fund Business Activity Breakout Code
Air Force WCF		97-4930.03		
			Depot Maintenance	FA
			Supply Management	FC
			Transportation	FD
			Base Support	FE
			Information Services	FF
			US Transportation Command	
OSD Corporate Account		97-4930.04		
Defense Agencies WCF		97-4930.05		
DLA WCF			DLA WCF, Depot Maintenance	5A
			DLA WCF, Distribution Depots	5B
			DLA WCF, Supply Management	5C
				5D (moved to Air Force WCF, 97—4930.03FD)
			DLA WCF, Reutilization & Marketing	5N
			DLA WCF Defense Automated Printing Service	5G
			DLA WCF, Industrial Plant Equipment	
			Information Services	
			Clothing Factory	
DFAS WCF			DFAS WCF, Financial Operations	5L
Other WCF, DISA			DISA WCF, Information Services	5F
Other WCF, DeCA			DeCA WCF, Commissary Operations	5J
			DeCA WCF, Commissary Resale	5K
Other WCF, DITC			Technical Information Services	5P
Other WCF, Corporate Account			Corporate Account	5R

Table 4-2 (Cont.)

040303 Federal Agency Identifier Codes

Part B.: Required Intra-Federal Government Eliminations	Treasury Index, Eliminating Code
Executive Office of the President,	11
Department of Agriculture	12
Department of Commerce	13
Department of the Interior	14
Department of Justice	15
Department of Labor	16
Department of State	19
Department of the Treasury	20
Office of Personnel Management	24
Nuclear Regulatory Commission	31
Department of Veterans Affairs	36
General Service Administration	47
National Science Foundation	49
Federal Emergency Management Agency	58
Environmental Protection Agency	68
Department of Transportation	69
Agency for International Development	72
Small Business Administration	73
Department of Health and Human Services	75
National Aeronautics and Space Administration	80
Department of Housing and Urban Development	86
Department of Energy	89
Department of Education	91
Social Security Administration	28
Unidentifiable Federal Agency Entity	00

Table 4-3